

## 10-11-18 Survey Results

1. When the state requires the marketplace facilitator to register, collect and remit sales/use tax on facilitated sales for a marketplace seller, who should be responsible for the correct “mapping” of the taxability of the marketplace seller’s products to be sold?

A. marketplace seller

B. marketplace facilitator

C. other

2. If the state has adopted a remote seller economic nexus threshold for imposing a sales/use tax collection duty (such as South Dakota's \$100,000 gross sales volume or 200 transactions/yr. threshold) and has also adopted legislation requiring marketplace facilitators to register, collect and remit sales/use tax on sales they are facilitating, how should that threshold be applied to a marketplace facilitator that lacks physical presence in the state and is making direct remote sales in the state on its own website, as well as facilitating sales for multiple remote marketplace sellers?

A. \_\_\_\_total of all of the marketplace facilitator's sales or transactions into the state, including direct sales and sales of marketplace sellers facilitated by the marketplace facilitator

B. the economic nexus threshold is applied separately to total direct sales or transactions of the marketplace facilitator vs. total sales or transactions facilitated by the marketplace facilitator

3. If the state has adopted a remote seller economic nexus threshold for imposing a sales/use tax collection duty (such as South Dakota's \$100,000 gross sales volume or 200 transactions/yr. threshold) and has also adopted legislation requiring marketplace facilitators to register, collect and remit sales/use tax on all facilitated sales in the state, how should that threshold be applied to a multichannel remote seller who has direct remote sales in the state on its own website, and also has sales in the state through multiple marketplace facilitators?

A. \_\_\_ total of all of the multichannel remote seller's sales or transactions into the state, including direct sales and marketplace sales

B. \_\_\_total of only direct sales or transactions by the multichannel remote seller

4. What type of economic nexus threshold for imposing sales/use tax collection duties on remote sellers should states adopt?

A. \_\_\_\_ annual sales volume economic nexus threshold only

B. \_\_\_ annual sales volume or number of separate transactions threshold only

C. \_\_\_ annual sales volume and number of separate transactions economic nexus threshold

[illegible]